PATENT

MS306991.01/MSFTP565US

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this correspondence (along with any paper referred to us being attached or enclosed) is being faxed to 571-273-8300 on the date shown below to Mail Stop AF, Commissioner for Parents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

RECEIVED **CENTRAL FAX CENTER**

MAR 0 9 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In repatent application of:

Applicant(s): Sean Afshin Emam, et al.

Examiner:

Joseph T. Phan

Serial No:

10/797,273

Art Unit:

2645

Filing Date: March 10, 2004

Title: DYNAMIC CALL PROCESSING SYSTEM AND METHOD

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

REPLY TO FINAL OFFICE ACTION DATED JANUARY 11, 2006

Dear Sir:

Favorable reconsideration of the above-identified patent application is respectfully requested in view of the following comments.